IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

THURSDAY, THE 21ST DECEMBER 2006 / 30TH AGRAHAYANA 1928

WP(C).No. 15359 OF 2006(C)

PETITIONER:

G.SOMAN, S/O.GOPALAN,
ROHINI, PALLICKAL,
KOTTARAKKARA.

BY ADV. SRI.V.N.ACHUTHA KURUP (SR.)
SRI.K.G.RENGANATH
SRI.BINDU SREEKUMAR

RESPONDENTS:

1. STATE OF KERALA,
REP. BY SECRETARY,
FINANCE DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

2. COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

3. ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE-I,
KOLLAM.

4. ASSISTANT COMMISSIONER (ASSESSMENT),
KVAT SPECIAL CIRCLE-I, KOLLAM.

5. SALES TAX INSPECTOR,
SALES TAX CHECK POST,
WALAYAR.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) 15359/06

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1	PHOTO COPY OF THE REGISTRATION CERTIFICATE DATED 6.9.2005.
EXT.P2	PHOTO COPY OF THE INTERIM ORDER IN W.P.(C) NO. 12864 OF 2006-F DATED 16.5.2006 OF THIS COURT.

RESPONDENTS' EXHIBITS:

NIL.

// TRUE COPY //

P.S. TO JUDGE.

KNC/-

P.R. RAMAN, J.

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W.P.(C) NO. 15359 OF 2006

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DATED THIS, THE 21ST DAY OF DECEMBER, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiamma v. State of Kerala & Another** (O.P. No. 434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R. RAMAN,
(JUDGE)

knc/-